

# APPROVED BY IIAA 5/14/24

## INTERAGENCY INTERNAL AUDIT AUTHORITY OPEN SESSION MINUTES APRIL 17, 2024

The Interagency Internal Audit Authority (IIAA) met virtually at 8:00 a.m. Those present were:

IIAA Members: Vice Chair Nicole Prorock, Emeka Enworom, Patrick Wheeler, Steve McKay, and Sue Johnson

IA Staff: Tricia Reaver and Dawn Reed

FCC Staff: Barbara Larson and Amy Stake

FCPS Staff: Heather Clabaugh, Amanda Baugher and Melissa Rollison

FCG Staff: Melanie Thom

### Contractors:

SC&H: Matt Simons, Lindsay Puccio, and Anthony DiGiulian

CLA: Sean Walker and Cheri Amoss

SB & Company: Chris Lehman

**Vice Chair Nicole Prorock called the meeting to order at 8:02am**

Approval of Agenda – April 17, 2024

Sue Johnson made a motion to accept and approve the agenda for April 17, 2024, seconded by Steve McKay. All those present voted in favor (Jon Alexander, Emeka Enworom, and Dr. John Molesworth absent). The motion passes.

Approval of Open Meeting Minutes – March 20, 2024

Sue Johnson made a motion to accept and approve the IIAA open meeting minutes of March 20, 2024, as submitted, seconded by Steve McKay. All those present voted in favor (Jon Alexander, Emeka Enworom, and Dr. Molesworth absent). The motion passes.

Approval of Closed Meeting Minutes – March 20, 2024

Patrick Wheeler made a motion to accept and approve the IIAA closed meeting minutes of March 20, 2024, as submitted, seconded by Steve McKay. All those present voted in favor (Jon Alexander, Emeka Enworom, and Dr. Molesworth absent). The motion passes.

### Status of Assignments:

- CLA
  - o FCG P-Cards – Received & reviewing draft report and vote expected at the May or June meeting.
  - o FCG MHA Grants Monitoring – Work is continuing with the Finance Division.
  - o FCC Accounts Payable & Disbursements – Obtained a lot of the client request items and working through testwork.
- SC&H
  - o FCG HR On-Boarding/Off-Boarding – Draft report is included and ready for IIAA vote.

Sue Johnson made a motion to accept and approve with minor grammatical edits, audit report #23-02, Frederick County Government Human Resources On and Off Boarding and issue as a public document, seconded by Patrick Wheeler. All those present voted in favor (Jon Alexander, Emeka Enworom, and Dr. Molesworth absent). The motion passes.

- o FCG DFRS Overtime and Staffing – The planning phase of this audit has started.
- o FCG IIT State Assessment Checklist – Draft task order is included and ready for IIAA vote.

Sue Johnson made a motion to approve Task Order #24-04, Frederick County Government IIT State Security Assessment and to issue to SC&H, seconded by Patrick Wheeler (Jon Alexander and Dr. Molesworth absent). The motion passes.

### Special Projects:

- o Parks and Recreation – Conducted asset inventory and review of specified testing items. Meeting with Parks and Rec staff on April 18<sup>th</sup> and on May 7<sup>th</sup> to review internal controls. Drafting memo in process.

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## Miscellaneous Follow-ups

- The Director pointed the IIAA to review the list provided of follow up status as some items have been closed and will drop from the list and some have been extended or requested an extension.

## Fraud Hotline

- FCG – 3 (discussion in closed session).
- FCC – None.
- FCPS – None.

## Risk Assessments

- FCG/FCC/FCPS – All meetings completed. Draft FCG risk assessment is included and ready for review and discussions. After IIAA discussions, edits will be made, and a vote expected in the May meeting. The FCC and FCPS risk assessments drafts are expected for review at the May/June meetings.

## Other Business

- Upcoming RFP for 2025 contracts – Timeline and team has been established. Waiting to review the documents for updates.
- Audit Manual – We have gone through and updated the manual as the “yellow book” has released an update. No action is required, just for information and review.
- Meeting format to remain the same; virtual.
- Member term update – The next member term will be Emeka Enworom, set to expire June 30, 2025. He is eligible to serve his first full term if he chooses.

## Next Meeting

- May 15, 2024

## Closed Session

At 8:56am, the IIAA voted to enter a closed session to discuss a Frederick County Government hotline matter regarding personnel issues.

**Sue Johnson made a motion to go into a closed session in accordance with Maryland Annotated Code Government Article §3-305 (b)(1) “To discuss the appointment, employment, assignment, promotion, discipline, demotion, compensation, removal, resignation, or performance evaluation of appointees, employees, or officials over whom this public body has jurisdiction; any other personnel matter that affects one or more specific individuals.” The topic for this closed session is to discuss a Frederick County Government Hotline Matters. This motion was seconded by Steve McKay. All those present voted in favor (Jon Alexander and Dr. Molesworth absent). The motion passes.**

**At 9:21am, Sue Johnson made a motion to end the closed session and return to an open session, seconded by Steve McKay. All those present voted in favor (Jon Alexander and Dr. Molesworth absent). The motion passes.**

**At 9:22am, Nicole Prorock adjourned the April 17, 2024, IIAA open meeting.**

Respectfully Submitted,



Dawn Reed  
Coordinator, Internal Audit